



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF KIEL UTILITIES

Principal Office: P.O. BOX 98
KIEL, WI 53042

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MCF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF KIEL UTILITIES

Utility Address: P.O. BOX 98
KIEL, WI 53042

When was utility organized? 1/1/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS DEDERING

Title: ADMINISTRATOR

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number: (920) 894 - 2585

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHARLES N KRUEGER, CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR TOM KELLER

Title: CHAIRMAN

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128**Fax Number:** (920) 684 - 3709**E-mail Address:****Date of most recent audit report:** 2/24/2005**Period covered by most recent audit:** JANUARY 1, 2004 TO DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR BILL GORDON**Title:** SUPERINTENDENT**Office Address:**

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909**Fax Number:** (920) 894 - 2585**E-mail Address:**

Name of utility commission/committee: KIEL ELECTRIC ORDINANCES AND ELECTIONS COMMITTEE

Names of members of utility commission/committee:

MR JOHN ACHTER, MEMBER

MR TOM KELLER, CHAIRMAN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,993,460	4,664,119	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,415,515	3,867,154	2
Depreciation Expense (403)	405,350	405,913	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	240,265	229,305	5
Total Operating Expenses	5,061,130	4,502,372	
Net Operating Income	(67,670)	161,747	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(67,670)	161,747	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	4,713	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,400	4,556	10
Miscellaneous Nonoperating Income (421)	28,688	57,843	11
Total Other Income	31,088	67,112	
Total Income	(36,582)	228,859	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,194)	0	12
Other Income Deductions (426)	39,821	20,165	13
Total Miscellaneous Income Deductions	20,627	20,165	
Income Before Interest Charges	(57,209)	208,694	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,002	39,751	14
Amortization of Debt Discount and Expense (428)	7,335	2,953	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	16,337	42,704	
Net Income	(73,546)	165,990	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,826,717	2,941,802	20
Balance Transferred from Income (433)	(73,546)	165,990	21
Miscellaneous Credits to Surplus (434)	0	718,925	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,753,171	3,826,717	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,993,460		4,993,460	1
Total (Acct. 400):	4,993,460	0	4,993,460	
Operation and Maintenance Expense (401-402):				
Derived	4,415,515		4,415,515	2
Total (Acct. 401-402):	4,415,515	0	4,415,515	
Depreciation Expense (403):				
Derived	405,350		405,350	3
Total (Acct. 403):	405,350	0	405,350	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	240,265		240,265	5
Total (Acct. 408):	240,265	0	240,265	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(67,670)	0	(67,670)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

WATER INTEREST	1,291	0	1,291	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ELECTRIC INTEREST	1,109	0	1,109 12
Total (Acct. 419):	2,400	0	2,400
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		7,500	7,500 13
Contributed Plant - Electric		21,188	21,188 14
NONE	0	0	0 15
Total (Acct. 421):	0	28,688	28,688
TOTAL OTHER INCOME:	2,400	28,688	31,088

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(19,194)		(19,194) 16
NONE	0	0	0 17
Total (Acct. 425):	(19,194)	0	(19,194)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,833	5,833 18
Depreciation Expense on Contributed Plant - Electric		33,988	33,988 19
NONE	0	0	0 20
Total (Acct. 426):	0	39,821	39,821
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,194)	39,821	20,627

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	9,002		9,002 21
Total (Acct. 427):	9,002	0	9,002

Amortization of Debt Discount and Expense (428):

BOND DISCOUNT	7,335		7,335 22
Total (Acct. 428):	7,335	0	7,335

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	16,337	0	16,337
NET INCOME:	(62,413)	(11,133)	(73,546)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,091,364	735,353	3,826,717 27
Total (Acct. 216):	3,091,364	735,353	3,826,717
Balance Transferred from Income (433):			
Derived	(62,413)	(11,133)	(73,546) 28
Total (Acct. 433):	(62,413)	(11,133)	(73,546)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,028,951	724,220	3,753,171

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	410,780	4,582,680	0	0	4,993,460	1
Less: interdepartmental sales	0	17,795	0	0	17,795	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	739	6,811			7,550	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	410,041	4,558,074	0	0	4,968,115	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	113,541		113,541	1
Electric operating expenses	295,656	53,120	348,776	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	53,120	(53,120)	0	18
All other accounts			0	19
Total Payroll	462,317	0	462,317	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric	5.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,844,664	13,663,446	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,785,690	4,775,403	2
Net Utility Plant	9,058,974	8,888,043	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,748	3,297	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,748	3,297	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(588,573)	(283,538)	8
Temporary Cash Investments (132)	181,866	91,587	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	485,269	416,583	11
Other Accounts Receivable (143)	3,170	1,379	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	13
Receivables from Municipality (145)	18,366	15,749	14
Materials and Supplies (150)	310,844	307,353	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	410,733	548,904	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,235	22,569	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,235	22,569	
Total Assets and Other Debits	9,487,690	9,462,813	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,424,830	4,424,830	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,753,171	3,826,717	23
Total Proprietary Capital	8,178,001	8,251,547	
LONG-TERM DEBT			
Bonds (221)	290,000	430,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	27,500	32,500	26
Total Long-Term Debt	317,500	462,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	353,717	498,460	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	200		30
Taxes Accrued (236)	188,593	180,583	31
Interest Accrued (237)	664	2,129	32
Other Current and Accrued Liabilities (238)	84,328	67,594	33
Total Current and Accrued Liabilities	627,502	748,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	364,687	0	36
Total Deferred Credits	364,687	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,487,690	9,462,813	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,176,794	0	0	7,486,652	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,811,603	0	0	6,888,940	2
Utility Plant in Service - Contributed Plant (101.2)	380,373	0	0	763,748	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,191,976	0	0	7,652,688	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	989,349	0	0	3,352,474	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	62,667	0	0	381,200	13
Total Accumulated Provision	1,052,016	0	0	3,733,674	
Net Utility Plant	5,139,960	0	0	3,919,014	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	942,438	3,428,919			4,371,357	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,020	303,330			405,350	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	947				947	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	102,967	303,330	0	0	406,297	16
Debits during year						17
Book cost of plant retired	2,503	49,447			51,950	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	53,553	330,328			383,881	21
					0	22
					0	23
					0	24
Total debits	56,056	379,775	0	0	435,831	25
Balance end of year (110.1)	989,349	3,352,474	0	0	4,341,823	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	1.76%	4.48%				28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	56,834	347,212			404,046	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,833	33,988			39,821	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,833	33,988	0	0	39,821	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	62,667	381,200	0	0	443,867	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	1.76%	4.48%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	209	1
Additions:		
Provision for uncollectibles during year	7,550	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	7,550	
Deductions:		
Accounts written off during the year: Utility Customers	7,550	5
Accounts written off during the year: Others		6
Total accounts written off	7,550	
Balance end of year	209	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other		54,438	240,204		294,642	289,763	2
Total Electric Utility					294,642	289,763	

Account	Total End of Year	Amount Prior Year	
Electric utility total	294,642	289,763	1
Water utility	16,202	17,590	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	310,844	307,353	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 ELECTRIC BONDS	2,888	428	5,775	1
2000 WATER NOTES	73	428	399	2
2003 ELECTRIC REFUNDING BONDS	4,374	428	9,061	3
Total			15,235	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,424,830	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>4,424,830</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REFUNDING BONDS 2003	10/01/2003	12/01/2006	1.80%	290,000	1
Total Bonds (Account 221):				290,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER AND SEWER NOTES-2000	11/01/2000	11/01/2009	4.65%	27,500	1
Total for Account 224				27,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	180,583	1
Accruals:		
Charged water department expense	99,414	2
Charged electric department expense	140,851	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	240,265	
Taxes paid during year:		
County, state and local taxes	191,962	6
Social Security taxes	34,914	7
PSC Remainder Assessment	5,379	8
Other (explain):		
NONE		9
Total payments and other debits	232,255	
Balance end of year	188,593	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BONDS-ELECTRIC	1,910	7,476	8,913	473	1
Subtotal	1,910	7,476	8,913	473	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
2000 WATER AND SEWER NOTES	219	1,526	1,554	191	4
Subtotal	219	1,526	1,554	191	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,129	9,002	10,467	664	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,748	2
Total (Acct. 124):	2,748	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,198	5
Electric	459,071	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	485,269	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS RECEIVABLES	3,170	11
Total (Acct. 143):	3,170	
Receivables from Municipality (145):		
DUE FROM SEWER	18,366	12
Total (Acct. 145):	18,366	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	364,687	17
NONE		18
Total (Acct. 253):	364,687	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,807,762	6,810,840	0	0	12,618,602	1
Materials and Supplies	16,896	292,202	0	0	309,098	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	965,893	3,390,696	0	0	4,356,589	4
Customer Advances for Construction					0	5
Regulatory Liability	25,437	156,906	0	0	182,343	6
NONE					0	7
Average Net Rate Base	4,833,328	3,555,440	0	0	8,388,768	
Net Operating Income	13,642	(81,312)	0	0	(67,670)	8
Net Operating Income as a percent of						
Average Net Rate Base	0.28%	-2.29%	N/A	N/A	-0.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	53,553	330,328	0	0	383,881	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	2,678	16,516			19,194	4
Other (specify): NONE					0	5
Balance End of Year	50,875	313,812	0	0	364,687	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 145-DONE

Identification and Ownership - Contacts (Page iv)

General footnotes

To the Common Council
City of Kiel, Wisconsin

We have compiled the balance sheet of the City of Kiel Utilities as of December 31, 2004 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 24, 2005.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Manitowoc, Wisconsin
February 24, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	407,610	397,786	1
Total Sales of Water	407,610	397,786	
Other Operating Revenues			
Forfeited Discounts (470)	463	559	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,707	2,596	6
Total Other Operating Revenues	3,170	3,155	
Total Operating Revenues	410,780	400,941	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	37,555	58,189	8
Water Treatment Expenses (630-635)	4,619	8,249	9
Transmission and Distribution Expenses (640-655)	69,194	65,408	10
Customer Accounts Expenses (901-904)	13,740	11,996	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	70,597	73,074	13
Total Operation and Maintenance Expenses	195,705	216,916	
Other Operating Expenses			
Depreciation Expense (403)	102,020	95,846	14
Amortization Expense (404-407)		0	15
Taxes (408)	99,413	93,214	16
Total Other Operating Expenses	201,433	189,060	
Total Operating Expenses	397,138	405,976	
NET OPERATING INCOME	13,642	(5,035)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	23	316	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	23	316	
Metered Sales to General Customers (461)				
Residential	1,375	67,372	174,292	4
Commercial	131	13,072	28,540	5
Industrial	12	49,711	53,651	6
Total Metered Sales to General Customers (461)	1,518	130,155	256,483	
Private Fire Protection Service (462)	6		4,428	7
Public Fire Protection Service (463)	1		135,799	8
Other Sales to Public Authorities (464)	12	6,781	10,584	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,538	136,959	407,610	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	135,799	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	135,799	
Forfeited Discounts (470):		
Customer late payment charges	463	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	463	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,707	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,707	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0		1
Purchased Water (601)	0		2
Operation Supplies and Expenses (602)	0		3
Maintenance of Water Source Plant (605)	0		4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	32,795	33,429	5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	2,430	18,767	7
Operation Supplies and Expenses (623)	1,168	1,379	8
Maintenance of Pumping Plant (625)	1,162	4,614	9
Total Pumping Expenses	37,555	58,189	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0		10
Chemicals (631)	4,619	7,006	11
Operation Supplies and Expenses (632)	0		12
Maintenance of Water Treatment Plant (635)	1,243		13
Total Water Treatment Expenses	4,619	8,249	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	30,780	30,941	14
Operation Supplies and Expenses (641)	2,671	3,242	15
Maintenance of Distribution Reservoirs and Standpipes (650)	820	2,300	16
Maintenance of Mains (651)	12,593	12,059	17
Maintenance of Services (652)	9,145	8,332	18
Maintenance of Meters (653)	4,665	3,178	19
Maintenance of Hydrants (654)	8,520	5,356	20
Maintenance of Other Plant (655)	0		21
Total Transmission and Distribution Expenses	69,194	65,408	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,422	2,220	22
Accounting and Collecting Labor (902)	9,358	8,603	23
Supplies and Expenses (903)	1,221	1,173	24
Uncollectible Accounts (904)	739	0	25
Total Customer Accounts Expenses	13,740	11,996	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,049	8,094	27
Office Supplies and Expenses (921)	5,290	3,396	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	7,646	3,953	30
Property Insurance (924)	1,155	1,430	31
Injuries and Damages (925)	3,489	3,915	32
Employee Pensions and Benefits (926)	34,415	42,523	33
Regulatory Commission Expenses (928)	450	450	34
Miscellaneous General Expenses (930)	7,119	5,981	35
Transportation Expenses (933)	2,984	3,332	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	70,597	73,074	
Total Operation and Maintenance Expenses	195,705	216,916	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		91,236	85,365	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ACTUAL	773	756	2
Net property tax equivalent		90,463	84,609	
Social Security	PAYROLL	8,517	8,152	3
PSC Remainder Assessment	REVENUE	433	453	4
Other (specify): NONE			0	5
Total tax expense		99,413	93,214	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200035				3
County tax rate	mills		5.794225				4
Local tax rate	mills		4.102116				5
School tax rate	mills		9.720862				6
Voc. school tax rate	mills		1.613119				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.430357				10
Less: state credit	mills		0.977792				11
Net tax rate	mills		20.452565				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.102116				14
Combined School Tax Rate	mills		11.333981				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.436097				17
Total Tax Rate	mills		21.430357				18
Ratio of Local and School Tax to Total	dec.		0.720291				19
Total tax net of state credit	mills		20.452565				20
Net Local and School Tax Rate	mills		14.731802				21
Utility Plant, Jan. 1	\$	6,176,794	6,176,794				22
Materials & Supplies	\$	17,590	17,590				23
Subtotal	\$	6,194,384	6,194,384				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,194,384	6,194,384				26
Assessment Ratio	dec.		0.999800				27
Assessed Value	\$	6,193,145	6,193,145				28
Net Local & School Rate	mills		14.731802				29
Tax Equiv. Computed for Current Year	\$	91,236	91,236				30
Tax Equivalent per 1994 PSC Report	\$	43,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	91,236					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	297,105		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	11,413		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	309,218	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,109,595		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	103,770		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	236,763		20
Total Pumping Plant	1,450,128	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	85,243	600	23
Total Water Treatment Plant	85,243	600	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			297,105	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			11,413	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	309,218	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,109,595	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			103,770	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			236,763	20
Total Pumping Plant	0	0	1,450,128	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			85,843	23
Total Water Treatment Plant	0	0	85,843	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,832		24
Structures and Improvements (341)	4,552		25
Distribution Reservoirs and Standpipes (342)	405,010		26
Transmission and Distribution Mains (343)	2,550,781		27
Fire Mains (344)	0		28
Services (345)	390,433		29
Meters (346)	104,983	7,810	30
Hydrants (348)	354,135		31
Other Transmission and Distribution Plant (349)	118	1,475	32
Total Transmission and Distribution Plant	3,811,844	9,285	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	40,021		34
Office Furniture and Equipment (391)	5,505		35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	53,350		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,866	300	39
Laboratory Equipment (395)	4,463		40
Power Operated Equipment (396)	6,523		41
Communication Equipment (397)	8,129		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,290		44
Other Tangible Property (399)	0		45
Total General Plant	147,488	300	
Total utility plant in service directly assignable	5,803,921	10,185	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,803,921	10,185	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,832	24
Structures and Improvements (341)			4,552	25
Distribution Reservoirs and Standpipes (342)			405,010	26
Transmission and Distribution Mains (343)			2,550,781	27
Fire Mains (344)			0	28
Services (345)			390,433	29
Meters (346)	2,503		110,290	30
Hydrants (348)			354,135	31
Other Transmission and Distribution Plant (349)			1,593	32
Total Transmission and Distribution Plant	2,503	0	3,818,626	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			40,021	34
Office Furniture and Equipment (391)			5,505	35
Computer Equipment (391.1)			16,341	36
Transportation Equipment (392)			53,350	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			10,166	39
Laboratory Equipment (395)			4,463	40
Power Operated Equipment (396)			6,523	41
Communication Equipment (397)			8,129	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,290	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	147,788	
Total utility plant in service directly assignable	2,503	0	5,811,603	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	2,503	0	5,811,603	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	289,202		27
Fire Mains (344)	0		28
Services (345)	45,277	7,500	29
Meters (346)	0		30
Hydrants (348)	38,394		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	372,873	7,500	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	372,873	7,500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	372,873	7,500	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			289,202 27
Fire Mains (344)			0 28
Services (345)			52,777 29
Meters (346)			0 30
Hydrants (348)			38,394 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	380,373
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	380,373
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	380,373

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,641	12,641	1
February			12,671	12,671	2
March			12,985	12,985	3
April			12,695	12,695	4
May			13,524	13,524	5
June			15,491	15,491	6
July			16,292	16,292	7
August			16,334	16,334	8
September			16,250	16,250	9
October			15,095	15,095	10
November			14,179	14,179	11
December			14,550	14,550	12
Total annual pumpage	0	0	172,707	172,707	
Less: Water sold				136,959	13
Volume pumped but not sold				35,748	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				16,000	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				26,000	19
Volume pumped but unaccounted for				9,748	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				688	23
Date of maximum: 7/7/2004					24
Cause of maximum:					25
WATER SOLD TO CONSTRUCTION COMPANY AND FLUSHING CEMETERY RD					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				273	26
Date of minimum: 1/1/2004					27
Total KWH used for pumping for the year				162,707	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1-WASHINGTON STREET	1	395	8	684,000	Yes	1
WELL #3-NORTH FIRST STREET	3	450	16	792,000	Yes	2
WELL #4-HWY XX	4	450	16	1,400,000	Yes	3
WELL #5-CLAY STREET	5	395	16	1,656,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	705 WASHINGTON STREET	NORTH FIRST STREET	HWY XX	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	AMERICAN	5
Year Installed	1997	1971	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	525	500	1,000	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GENERAL ELECTRIC	U S MOTOR	9
Year Installed	1997	1971	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	355 CLAY STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,150			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22
Year Installed	2003			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NORTH	SOUTH	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1971	1986	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	110	160	7
Total capacity in gallons (actual)	200,000	200,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7560	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	15,343	0	0	0	15,343
P	D	4.000	136	0	0	0	136
M	D	6.000	32,494	0	0	0	32,494
P	D	6.000	975	0	0	0	975
M	D	8.000	23,283	0	0	0	23,283
P	D	8.000	20,680	0	0	0	20,680
M	D	10.000	4,015	0	0	0	4,015
P	D	10.000	4,446	0	0	0	4,446
M	D	12.000	5,262	0	0	0	5,262
P	D	12.000	32,906	0	0	0	32,906
P	D	16.000	5,416	0	0	0	5,416
P	D	18.000	240	0	0	0	240
Total Within Municipality			145,196	0	0	0	145,196
Total Utility			145,196	0	0	0	145,196

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	480	0	0	0	480	50	1
L	0.625	396	0	0	0	396	20	2
L	0.750	2	0	0	0	2		3
M	1.000	420	2	0	0	422	78	4
L	1.000	1	0	0	0	1		5
P	1.000	98	1	0	0	99		6
M	1.250	5	0	0	0	5		7
M	1.500	29	0	0	0	29	7	8
P	1.500	2	0	0	0	2		9
M	2.000	11	0	0	0	11	2	10
M	4.000	6	0	0	0	6		11
P	6.000	45	1	0	0	46	34	12
M	6.000	5	0	0	0	5		13
M	8.000	3	0	0	0	3		14
P	12.000	1	0	0	0	1		15
Total Utility		1,504	4	0	0	1,508	191	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,533	72	56	0	1,549	72	1
1.000	34	2	0	0	36	2	2
1.500	15	1	0	0	16	1	3
2.000	6	0	0	0	6	6	4
3.000	2	0	0	0	2	2	5
4.000	1	0	0	0	1	1	6
Total:	1,591	75	56	0	1,610	84	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,389	107	4	8	0	41	1,549	1
1.000	2	22	5	5	0	2	36	2
1.500	0	10	2	2	0	2	16	3
2.000	0	1	2	3	0	0	6	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	1,391	140	14	20	0	45	1,610	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	275				275	2
Total Fire Hydrants	275	0	0	0	275	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	275
Number of distribution system valves end of year:	458
Number of distribution valves operated during year:	373

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

THE COST IS LESS THAN 3 CENTS DUE TO INCORRECT ACCOUNTS PAYABLE AMOUNT FROM 2003. UTILITY PERSONNEL INCORRECTLY INCLUDED AN ACCOUNT PAYABLE FOR \$8,756 IN 2003 WHEN IT SHOULD HAVE BEEN \$876. THIS DIFFERENCE OF \$7,880 CAUSED 2003 TO BE HIGHER THAN NORMAL AND WHEN THIS AMOUNT WAS REVERSED IN 2004 IT RESULTED IN LOWER THAN NORMAL EXPENSE FOR 2004.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 622-DECREASE WAS DUE TO INCORRECT ACCOUNTS PAYABLE AMOUNT FROM 2003. UTILITY PERSONNEL INCORRECTLY INCLUDED AN ACCOUNT PAYABLE FOR \$8,756 IN 2003 WHEN IT SHOULD HAVE BEEN \$876. THIS DIFFERENCE OF \$7,880 CAUSED 2003 TO BE HIGHER THAN NORMAL AND WHEN THIS AMOUNT WAS REVERSED IN 2004 IT RESULTED IN LOWER THAN NORMAL EXPENSE FOR 2004.

ACCOUNT 926-DECREASE WAS DUE TO A CHANGE IN INSURANCE COVERAGE. AN EMPLOYEE OPTED OUT OF INSURANCE COVERAGE FOR 2004.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ALL ADDITIONS (4-WITH A TOTAL VALUE OF \$7,500) WERE BY PRIVATE CONTRACTORS. VALUE WAS AN ESTIMATE BY THE WATER DEPARTMENT SUPERINTENDENT.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY TESTS METERS AS TIME ALLOWS. UTILITY PERSONNEL WILL ATTEMPT TO TEST A MINIMUM OF 10% OF THE METERS IN 2005. THE UTILITY REPLACES METERS ON AN AS NEEDED BASIS

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,568,158	4,249,369	1
Total Sales of Electricity	4,568,158	4,249,369	
Other Operating Revenues			
Forfeited Discounts (450)	3,621	5,240	2
Miscellaneous Service Revenues (451)	5,166	1,453	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,735	7,116	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	14,522	13,809	
Total Operating Revenues	4,582,680	4,263,178	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	3,659,834	3,211,346	9
Transmission Expenses (550-553)	39,971	10,252	10
Distribution Expenses (560-576)	181,157	90,907	11
Customer Accounts Expenses (901-904)	51,743	38,140	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	287,105	299,593	14
Total Operation and Maintenance Expenses	4,219,810	3,650,238	
Other Expenses			
Depreciation Expense (403)	303,330	310,067	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	140,852	136,091	17
Total Other Expenses	444,182	446,158	
Total Operating Expenses	4,663,992	4,096,396	
NET OPERATING INCOME	(81,312)	166,782	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges		1
Other (specify):		
FORFEITED DISCOUNTS	3,621	2
Total Forfeited Discounts (450)	3,621	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	5,166	3
Total Miscellaneous Service Revenues (451)	5,166	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INSURANCE REFUNDS	5,735	7
Total Other Electric Revenues (456)	5,735	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	3,606,180	3,157,263	15
Other Expenses (546)	53,654	54,083	16
Total Other Power Supply Expenses	3,659,834	3,211,346	
Total Power Production Expenses	3,659,834	3,211,346	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	39,971	10,252	17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	39,971	10,252	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	39,868	14,570	20
Line and Station Labor (561)	3,026	0	21
Line and Station Supplies and Expenses (562)	6,458	3,701	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)	315	1,473	25
Miscellaneous Distribution Expenses (569)	5,154	11,743	26
Maintenance of Structures and Equipment (571)	19,503	16,197	27
Maintenance of Lines (572)	85,674	30,346	28
Maintenance of Line Transformers (573)	6,719	4,980	29
Maintenance of Street Lighting and Signal Systems (574)	10,909	4,687	30
Maintenance of Meters (575)	3,271	3,210	31
Maintenance of Miscellaneous Distribution Plant (576)	260	0	32
Total Distribution Expenses	181,157	90,907	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	14,243	11,599	33
Accounting and Collecting Labor (902)	24,418	21,262	34
Supplies and Expenses (903)	6,271	5,279	35
Uncollectible Accounts (904)	6,811	0	36
Total Customer Accounts Expenses	51,743	38,140	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,585	18,215	38
Office Supplies and Expenses (921)	11,447	8,242	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	53,007	39,465	41
Property Insurance (924)	4,668	5,774	42
Injuries and Damages (925)	14,439	13,781	43
Employee Pensions and Benefits (926)	135,268	175,740	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	36,641	35,147	46
Transportation Expenses (933)	7,050	3,229	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	287,105	299,593	
Total Operation and Maintenance Expenses	4,219,810	3,650,238	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		97,357	95,218	1
Social Security	PAYROLL	26,397	23,582	2
Wisconsin Gross Receipts Tax	ACTUAL	12,152	12,450	3
PSC Remainder Assessment	REVENUE	4,946	4,841	4
Other (specify): NONE			0	5
Total tax expense		140,852	136,091	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200035				3
County tax rate	mills		5.794225				4
Local tax rate	mills		4.102116				5
School tax rate	mills		9.720862				6
Voc. school tax rate	mills		1.613119				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.430357				10
Less: state credit	mills		0.977792				11
Net tax rate	mills		20.452565				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.102116				14
Combined School Tax Rate	mills		11.333981				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.436097				17
Total Tax Rate	mills		21.430357				18
Ratio of Local and School Tax to Total	dec.		0.720291				19
Total tax net of state credit	mills		20.452565				20
Net Local and School Tax Rate	mills		14.731802				21
Utility Plant, Jan. 1	\$	7,486,652	7,486,652				22
Materials & Supplies	\$	289,763	289,763				23
Subtotal	\$	7,776,415	7,776,415				24
Less: Plant Outside Limits	\$	1,166,462	1,166,462				25
Taxable Assets	\$	6,609,953	6,609,953				26
Assessment Ratio	dec.		0.999800				27
Assessed Value	\$	6,608,631	6,608,631				28
Net Local & School Rate	mills		14.731802				29
Tax Equiv. Computed for Current Year	\$	97,357	97,357				30
Tax Equivalent per 1994 PSC Report	\$	57,418					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	97,357					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	1,330		25
Structures and Improvements (352)	5,242		26
Station Equipment (353)	210,936		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	27,711		29
Overhead Conductors and Devices (356)	59,091		30
Underground Conduit (357)	827		31
Underground Conductors and Devices (358)	7,368		32
Roads and Trails (359)	0		33
Total Transmission Plant	312,505	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	37,227		34
Structures and Improvements (361)	97,560		35
Station Equipment (362)	812,683		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	511,700		38
Overhead Conductors and Devices (365)	575,360	8,108	39
Underground Conduit (366)	39,193	2,806	40
Underground Conductors and Devices (367)	1,265,915	40,103	41
Line Transformers (368)	1,054,439	79,730	42
Services (369)	297,385	30,266	43
Meters (370)	251,768	5,753	44
Installations on Customers' Premises (371)	7,845		45
Leased Property on Customers' Premises (372)	3,333		46
Street Lighting and Signal Systems (373)	805,835	15,945	47
Total Distribution Plant	5,760,243	182,711	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	58,458		49
Office Furniture and Equipment (391)	19,625		50
Computer Equipment (391.1)	63,670		51
Transportation Equipment (392)	275,209	22,935	52
Stores Equipment (393)	4,973		53
Tools, Shop and Garage Equipment (394)	59,806		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			1,330	25
Structures and Improvements (352)			5,242	26
Station Equipment (353)			210,936	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			27,711	29
Overhead Conductors and Devices (356)			59,091	30
Underground Conduit (357)			827	31
Underground Conductors and Devices (358)			7,368	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	312,505	
DISTRIBUTION PLANT				
Land and Land Rights (360)			37,227	34
Structures and Improvements (361)			97,560	35
Station Equipment (362)			812,683	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)			511,700	38
Overhead Conductors and Devices (365)	851		582,617	39
Underground Conduit (366)	280		41,719	40
Underground Conductors and Devices (367)	3,034		1,302,984	41
Line Transformers (368)	24,706		1,109,463	42
Services (369)			327,651	43
Meters (370)	763		256,758	44
Installations on Customers' Premises (371)			7,845	45
Leased Property on Customers' Premises (372)			3,333	46
Street Lighting and Signal Systems (373)	5,002		816,778	47
Total Distribution Plant	34,636	0	5,908,318	
GENERAL PLANT				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			58,458	49
Office Furniture and Equipment (391)			19,625	50
Computer Equipment (391.1)			63,670	51
Transportation Equipment (392)	14,811		283,333	52
Stores Equipment (393)			4,973	53
Tools, Shop and Garage Equipment (394)			59,806	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	24,228		55
Power Operated Equipment (396)	105,482		56
Communication Equipment (397)	39,969		57
Miscellaneous Equipment (398)	8,573		58
Other Tangible Property (399)	0		59
Total General Plant	659,993	22,935	
Total utility plant in service directly assignable	6,732,741	205,646	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 6,732,741	 205,646	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			24,228 55
Power Operated Equipment (396)			105,482 56
Communication Equipment (397)			39,969 57
Miscellaneous Equipment (398)			8,573 58
Other Tangible Property (399)			0 59
Total General Plant	14,811	0	668,117
Total utility plant in service directly assignable	49,447	0	6,888,940
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	49,447	0	6,888,940

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	205,000		37
Poles, Towers and Fixtures (364)	105,603		38
Overhead Conductors and Devices (365)	121,612		39
Underground Conduit (366)	8,177		40
Underground Conductors and Devices (367)	249,765		41
Line Transformers (368)	0		42
Services (369)	63,754	9,837	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	753,911	9,837	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			205,000 37
Poles, Towers and Fixtures (364)			105,603 38
Overhead Conductors and Devices (365)			121,612 39
Underground Conduit (366)			8,177 40
Underground Conductors and Devices (367)			249,765 41
Line Transformers (368)			0 42
Services (369)			73,591 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	763,748
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	753,911	9,837	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 753,911	 9,837	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	763,748
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	763,748

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	13				13	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	7				7	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)	3		1		4	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	40		1		39	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	11		1		10	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)	2		1		3	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)	3		1		4	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	4	3
Total	4	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	97	7
Nonfarm	372	8
Total	469	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	18	12
Total	19	13
Total customers on rural lines at end of year	488	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	12,658	Tuesday	01/06/2004	23:00	7,020
February	02	12,585	Thursday	01/22/2004	12:00	7,437
March	03	12,098	Thursday	03/11/2004	11:00	6,314
April	04	11,967	Thursday	03/18/2004	12:00	6,840
May	05	12,261	Thursday	05/13/2004	13:00	6,134
June	06	14,312	Tuesday	06/08/2004	14:00	7,005
July	07	14,359	Tuesday	07/13/2004	14:00	6,739
August	08	14,186	Tuesday	07/20/2004	12:00	7,236
September	09	13,525	Tuesday	09/14/2004	12:00	6,861
October	10	12,395	Thursday	09/23/2004	14:00	6,415
November	11	11,639	Monday	11/15/2004	11:00	6,552
December	12	12,490	Monday	12/13/2004	18:00	6,660
Total		154,475				81,213

System Name KIEL ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

60 minutes integrated ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		81,203	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		81,203	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		77,527	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		77,527	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,676	27
Total Energy Losses		3,676	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.5269%	29
Total Disposition of Energy		81,203	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,997	19,148	1
Total Sales for Residential Sales		1,997	19,148	
Commercial & Industrial				
COMMERCIAL	CG-1	318	7,698	2
SMALL POWER	CP-1	10	2,027	3
LARGE POWER	CP-2	11	18,967	4
INDUSTRIAL	CP-3	5	28,377	5
INTERDEPARTMENTAL	MP-1	8	289	6
Total Sales for Commercial & Industrial		352	57,358	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	14	1,021	7
Total Sales for Public Street & Highway Lighting		14	1,021	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,363	77,527	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,116,835	93,410	1,210,245	1
0	0	1,116,835	93,410	1,210,245	
		436,004	39,923	475,927	2
	30,750	119,186	10,423	129,609	3
31,634	359,762	999,675	96,784	1,096,459	4
45,004	504,619	1,391,735	147,690	1,539,425	5
		16,298	1,497	17,795	6
76,638	895,131	2,962,898	296,317	3,259,215	
		93,411	5,287	98,698	7
0	0	93,411	5,287	98,698	
				0	8
0	0	0	0	0	
76,638	895,131	4,173,144	395,014	4,568,158	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	9TH ST	HUI	KIEL FNDRY	LAND O LAK	MAIN	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	0	4	0	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,000	2,500	1,000	2,500	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	MEYER ROAD	RIVERVIEW	SARGENTO	STOELTINGS		16
Voltage--High Side	138	25	25	25		17
Voltage--Low Side	25	4	0	0		18
Num. of Main Transformers in Operation	1	1	3	1		19
Total Capacity of Transformers in kVA	18,000	5,000	6,000	1,500		20
Number of Spare Transformers on Hand	0	0	0	0		21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,667	1,031	57,128	1
Acquired during year	10	39	4,000	2
Total	2,677	1,070	61,128	3
Retired during year	42	24	2,269	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,635	1,046	58,859	6
Number end of year accounted for as follows:				7
In customers' use	2,483	909	47,094	8
In utility's use	2	5	2,935	9
				10
Locked meters on customers' premises				11
In stock	150	132	8,830	12
Total end of year	2,635	1,046	58,859	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	717	1
Sodium Vapor	70	4	1,148	2
Sodium Vapor	100	86	35,260	3
Sodium Vapor	150	208	127,920	4
Sodium Vapor	250	60	61,500	5
Total		359	226,545	
Ornamental				
Sodium Vapor	70	9	2,583	6
Sodium Vapor	150	192	118,080	7
Sodium Vapor	250	14	14,350	8
Total		215	135,013	
Other				
Sodium Vapor	50	40	8,200	9
Total		40	8,200	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNTS 550, 560, 572, 574 AND 920 ALL INCREASED DUE TO LESS LABOR CAPITALIZED AS PART OF WORK ORDERS AND A SEVERANCE PAYMENT TO THE FORMER SUPERINTENDENT OF THE ELECTRIC UTILITY. IN ADDITION THERE WAS ADDITIONAL OVERTIME PAID TO EMPLOYEES WHO ASSUMED SOME OF THE DUTIES OF THE FORMER SUPERINTENDENT.

ACCOUNT 569-BETTER CLASSIFICATION OF EXPENSES

ACCOUNT 923-MORE SERVICES FROM ALLIANT ENERGIES

ACCOUNT 926-CHANGE IN HEALTH INSURANCE PLAN RESULTED SOME EMPLOYEES OPTING OUT OF THE PLAN.

ACCOUNT 904-5-10 CUSTOMERS DECLARED BANKRUPTCY AND OR MOVED WITH NO FORWARDING ADDRESS

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

ACCOUNT 368-TRANSFORMERS PURCHASED AND INSTALLED
ACCOUNT 392-NEW TRUCK PURCHASED AND OLD TRUCK DISPOSED OF
ALL OTHER ACTIVITY WAS CAPITALIZED THROUGH WORK ORDERS

Rural Line Customers (Page E-11)

General footnotes

THE NUMBER OF RURAL FARM CUSTOMERS SERVED AT RURAL RATES WAS OVERSTATED LAST YEAR

Substation Equipment (Page E-23)

General footnotes

THE INFORMATION REQUESTED REGARDING 15-MINUTE MAXIMUM DEMAND, DATE AND TIME OF MAXIMUM AND KWH OUTPUT IS NOT PROVIDED BY THE UTILITY'S REPORTING SYSTEM
